

## **MINUTES**

### **MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on March 2, 2005 at 8 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Sam Kitzenberg (R)  
Sen. Bob Story Jr. (R)  
Sen. Ken Toole (D)

**Members Excused:** Sen. Jon Ellingson (D)  
Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Kathleen Ely, Committee Secretary  
Lee Heiman, Legislative Branch

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: HB 227, 2/22/2005; HB 171,  
2/22/2005; HB 439, 2/22/2005; SB  
501, 2/22/2005; HB 186, 2/22/2005  
Executive Action: None.

00:01:51

HEARING ON HB 227

Opening Statement by Sponsor:

REP. KATHLEEN GALVIN-HALCRO (D), HD 26, opened the hearing on HB 227, Revising deferral of property taxes for active military personnel.

Proponents' Testimony:

00:05:23 Col. Joel Cusker, Montana Army National Guard

EXHIBIT(tas46a01)

00:07:14 Roger Hagan, Montana National Guard Association

00:09:37 Ronda Carpenter-Wiggers, Montana County Treasurers Association

00:12:41 Col. Jim Jacobson, Retired, American Legion

Opponents' Testimony: None.

Informational Testimony: None.

00:13:43

Questions from Committee Members and Responses:

00:17:43

Closing by Sponsor:

00:18:24

HEARING ON HB 171

Opening Statement by Sponsor:

REP. JILL COHENOUR (D), HD 78, opened the hearing on HB 171, Tax filing and payment relief for active duty military.

Proponents' Testimony:

00:20:38 Dan Bucks, Director, Department of Revenue

00:22:31 Col. Joel Cusker, Montana Army National Guard

EXHIBIT(tas46a02)

00:24:07 Roger Hagan, Montana National Guard Association

00:25:41 Col. Jim Jacobson, Retired, American Legion

00:27:27           Holly Franz, Montana Society of Certified Public  
                    Accountants

00:27:59           Doug Ablen

Opponents' Testimony: None.

Informational Testimony:

00:27:58           Shona McHugh, Department of Revenue

[EXHIBIT](#)(tas46a03)

00:27:58           Jim McKeon, Department of Revenue

00:31:48

Questions from Committee Members and Responses:

00:37:33

Closing by Sponsor:

00:38:26

HEARING ON HB 439

Opening Statement by Sponsor:

REP. BRADY WISEMAN (D), HD 65, opened the hearing on HB 439,  
Disallow double credit for foreign income tax payment.

[EXHIBIT](#)(tas46a04)

Proponents' Testimony: None.

Opponents' Testimony:

00:41:08           Bill Hughes, Montana Society of Certified Public  
                    Accountants

Informational Testimony:

00:43:40           Dan Bucks, Director, Department of Revenue

00:45:11           Jim McKeon, Department of Revenue

00:45:58

Questions from Committee Members and Responses:

00:43:04

Closing by Sponsor:

00:54:42 \_\_\_\_\_

HEARING ON SB 501

Opening Statement by Sponsor:

SEN. DAN MCGEE (R), SD 29, opened the hearing on SB 501, Tax credit for employers of national guard and reserve.

Proponents' Testimony:

00:55:56 Roger Hagan, Montana National Guard

01:00:16 Col. Joel Cusker, Montana Army National Guard

EXHIBIT(tas46a05)

01:04:29 Col. Jim Jacobson, Retired, American Legion

01:04:48 Tina Whitaker, Guard Employer Support for the Guard and Reserve State Committee

01:05:58 Angelika Lamie, Executive Director, Guard Employer Support for the Guard and Reserve State Committee

Opponents' Testimony: None.

Informational Testimony:

01:06:47 Jim McKeon, Department of Revenue

01:07:28

Questions from Committee Members and Responses:

01:12:23

Closing by Sponsor:

01:14:59

HEARING ON HB 186

Opening Statement by Sponsor:

REP. BOB BERGREN (D), HD 33, opened the hearing on HB 186, Clarify status of new types of vehicles.

Proponents' Testimony:

01:17:36 Brenda Nordlund, Department of Justice

EXHIBIT(tas46a06)

01:24:28           Mike Tooley, Montana Highway Patrol  
01:26:13           Riley Johnson, Segway Corporation

[EXHIBIT](#)(tas46a07)

[EXHIBIT](#)(tas46a08)

**Opponents' Testimony:**

01:30:33           Dal Smiley, Montana Motorcyclists Association

[EXHIBIT](#)(tas46a09)

[EXHIBIT](#)(tas46a10)

01:36:56           Michael Smith, ABATE

01:38:13           Doug Adlen

[EXHIBIT](#)(tas46a11)

**Informational Testimony:** None.

01:41:56

**Questions from Committee Members and Responses:**

01:54:50

**Closing by Sponsor:**

**ADJOURNMENT**

Adjournment: 9:57 A.M.

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SEN. JIM ELLIOTT, Chairman

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KATHLEEN ELY, Secretary

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Additional Exhibits:

**EXHIBIT ([tas46aad0.PDF](#))**